REVENUE AND FINANCE

479. The number of monthly assessments made under petrol and Motor Spirit other than petrol were 1,805 and 851 respectively. Four hundred and twenty-six cases in petrol and 375 cases in Motor Spirit other than petrol were pending assessment at the close of the year.

480. Out of the total demand of Rs. 37,23,110 (Rs. 36,30,448) a sum of Rs. 35,86,249 (Rs. 33,73,359) was collected leaving a balance of Rs. 1,36,861 (Rs. 2,57,089) respectively.

481. In 40 cases, prosecutions were launched by the Sales Tax Officers.

482. No offences under the Act were reported by other departmental officers empowered with powers of Inspections under rule 29 of Motor Spirit (Taxation on Sales) Rules.

483. Out of 21 appeals received during the year, 19 cases were disposed of leaving a balance of 2 cases at the close of the year.

Appeals.

484. Out of arrears of Rs. 1,33,155 a sum of Rs. 49,471 was collected with the assistance of the Revenue Department under Section 7 (2) of the Act.

485. An additional demand of Rs. 16,804 was made under rule 26, over and above the demanded figures after the examination of the books of the dealers.

(vi) Stamps.

486. The total gross revenue from Stamps under all heads amounted to Rs. 81,61,955-14-0. A sum of Rs. 6,80,303-10-3 was deducted as refunds made under the Mysore Stamps Act and Rules of the value of Stamps spoiled, rendered useless, etc., as also under the Mysore Court Fees Act, of the value of spoiled Stamps, rebates, relief, etc., and adjustments on account of duty collected in the shape of Stamps while registering transfer of properties.

487. Out of the total revenue of Rs. 8,07,193-14-10 under Entertainment Tax Stamps, a sum of Rs 7,12,142-14-0 was given to Local Bodies by transfer credit. The revenue after effecting refunds and adjustments amounted to Rs. 67,69,508-5-9 and the expenditure incurred by the Stamp Department for its administration was Rs. 2,56,546. The net revenue was Rs. 65,12,962.

Institution fees in Pauper Suits.

488. *Pauper Suits.*—The amount outstanding recovery at the beginning of the year under the Institution Fees in Pauper Suits was Rs. 2,75,798-15-10. A sum of Rs. 53,993-8-6 was awarded as fees by the several Sub-Courts during the year.

489. Among the important measures undertaken during the year were :—

(1) The issue of new design receipt stamps of the denomination of one anna and the design depicting the Mysore State Emblem with the words "Government of Mysore" and the word "Receipt" in addition to the existing old design receipt stamps were notified in September 1954.

(2) Notified the issue of stamps, for use in respect of Notarial Acts, bearing the portrait of the late Maharaja of Mysore His Highness Sri Krishnaraja Wadiyar with its value and the words, in the denominations of Rupees two in Brown colour and Rupees two and a quarter in B.P. green colour.

(3) Notified the issue of new design adhesive court Fee stamps of the denominations of one anna, two annas and one rupee printed in Mauve colour and containing the Asoka Capital on the right side and overprinted with the "Mysore State Emblem" and the word "Mysore" in black colour on the left side of each label, along with the old design adhesive stamps till the old stock was exhausted.

(4) Orders were issued remitting the Stamp duty chargeable on instruments specified in Article 23-A of Schedule I-A to the Mysore Stamp Act, in respect of the entry as an advocate on the roll of the High Court, of persons who enrolled themselves as advocates of the High Court of Madras and are practising as such in Bellary District.

(5) Notified the remission of Stamp Duty for a period of one year from 1st April 1954 till 31st March 1955, on any instruments relating to the Mysore Central Co-operative Land Mortagage Bank Ltd., or a Co-operative Land Mortgage Society, Limited.

(6) A notification was issued in May 1954 remitting for the period from 1st August 1953 to 31st March 1954, the stamp duty chargeable on instruments relating to the

Mysore Central Co-operative Land Mortgage Bank, Ltd., or a Land Mortgage Society.

(7) A notification was issued remitting the Stamp duty in respect of the instruments to be executed by the Mysore State Cotton Handloom Weavers' Co-operative Society Limited, Bangalore, in favour of Government for obtaining the interest-free loan of Rs. 4,61,000 sanctioned by the Government of India.

(8) Orders were issued in October 1954 directing that a uniform rate of two per cent discount to be allowed to all the licensed stamp vendors and the Co operative Societies now vending stamps throughout the State, irrespective of the places to which they belong, in respect of sale of both General and Court Fee Stamps.

(9) Sanction was accorded entrusting the sale of non-postal Indian stamps (*viz.*, 1. Indian General Stamps; 2. Indian Court Fee Stamps: 3. Indian Special Adhesive Stamps and 4. Indian Hundi Stamps, 5. Indian Share Transfer Stamps, 6. Indian Foreign Bill Stamps) to the licensed Stamps Vendors in Mysore allowing a discount of two per cent.

(10) Notified the amendment to the Rules issued in Notification No. L: 5923/ML. dated the 13th March 1953 regarding the issue of New Design Entertainment Tax Stamps of four denominations of 4 pies, 6 pies, one anna and two annas and the design depicting the Mysore State Emblem with the words " Government of Mysore ".

(11) Orders were issued reducing the rate of collection charges of entertainment tax from 12 1/2 per cent to 10 per cent with effect from 1st January 1955.

(12) Notified the exemption from tax the performances in aid of charities and non-profit making organisations devoted to the encouragement of music.

(13) Orders were issued approving the resolution of the City of Bangalore Municipal Corporation, raising the rate of duty on transfers of immoveable property in the form of surcharge from half a per cent to two per cent from 1st January 1955.

(14) The Mysore Amusements Tax Act, 1932, was extended to the area comprised within the following Town

Municipalities from the dates noted against them during the year :—

(a) Hosakote, Thyamagondlu, Ramanagaram and Hosanagar from 1st May 1954.

(b) Talakad, Yelandur, Gundlupet, Mirle, Periyapatna, Narsimharajapura and Magadi from 1st June 1954.

(c) Hosadurga and Molakalmuru from 15th June 1954.

(d) Koppa from 1st July 1954.

(e) Sarjapur from 15th July 1954.

(f) Devanhalli, Madhugiri and Chikkanaikanhalli from 1st February 1954.

(g) Yelahanka from 1st October 1954.

and (h) Gudibanda from 1st April 1955.

(15) Notified in May 1954 the exemption from payment of entertainment tax in respect of Dramas and Circuses in Bellary District.

(16) Orders were issued in November 1954 reducing the rate of collection charges of entertainment tax from 12½ per cent to 10 per cent with effect from 1st January 1955.

(17) Orders were issued in December 1954 exempting from the tax the performances in aid of charities and non-profit making organisations devoted to the encouragement of music.

(18) The levy of municipal surcharge duty at one per cent on transfers of immoveable property was sanctioned by Government within the limits of the following Municipalities from the dates noted against each :—

(a) Shimoga from 15th April 1954.

(b) Malavalli from 1st-15th May 1954.

(c) Arasikere from 15th June 1954.

(d) Gubbi from 15th June 1954.

(e) Magadi from 15th August 1954.

(f) Ramanagaram, Saligrama, Nanjangud and Pavagada from 1st October 1954.

(g) Belavadi from 1st December 1954.

(h) Pandavapura, Sarjapura and Hassan from 1st March 1955.

(i) Gundlupet from 15th March 1955.

and (j) Hosadurga from 15th April 1955.

REVENUE AND FINANCE

490. Orders were issued in December 1954 approving the resolution of the City of Bangalore Municipal Corporation, raising the rate of duty on transfers of immoveable property in the form of surcharge from half per cent to two per cent from 1st January 1955.

Finance.

491. The revenue after effecting refunds and adjustments amounted to Rs. 67,69,508 and the expenditure incurred by the Stamp Department was Rs. 2,56,546. There was an increase in revenue during the year due to the enhancement of rates of Stamp duty and Court fees in respect of certain articles from 1st April 1954.

General.

492. The Mysore Board of Revenue Bill, 1955 to provide for the constitution of a Board of Revenue for the State of Mysore was passed by the Legislative Assembly on 3rd March 1955. The Bill was referred to Select Committee before the same is enacted as an Act of Law.